

DEPARTMENT OF STATE REVENUE

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LETTER OF FINDINGS NUMBER: 97-0619 MVE

Motor Vehicle Excise Tax

For Tax Period: May, 1996 Through April, 1997

NOTICE: Under IC 422-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE

I. Motor Vehicle Excise Tax — Imposition

Authority: IC 9-18-2-1

Taxpayer protests the imposition of motor vehicle excise tax on his 1996 Ford.

STATEMENT OF FACTS

Taxpayer purchased the 1996 Ford in South Carolina in April, 1996. Taxpayer then registered and insured the vehicle in South Carolina. Taxpayer was a student in Indiana throughout the assessment period. Taxpayer registered the vehicle in Indiana in May, 1997. Additional relevant facts will be provided below, as necessary.

I. Motor Vehicle Excise Tax — Imposition

DISCUSSION

Pursuant to Indiana Code section 9-18-2-1:

(a) Within sixty (60) days of becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
- (2) will be *operated* in Indiana. Emphasis added.

Taxpayer claims he does not owe the motor vehicle excise tax for the assessment period, as he did not operate the vehicle in Indiana. Taxpayer states that he was a student in Indiana but had planned to move to South Carolina upon graduation. Taxpayer's parents bought the vehicle for him as a graduation gift but state they did not give the vehicle to their son before he graduated. Taxpayer submits proof of license and registration of the vehicle in South Carolina during the assessment period. Also submitted is an affidavit from a neighbor in South Carolina stating the vehicle remained there until after taxpayer's graduation.

Taxpayer claims he registered the vehicle in Indiana within sixty days as required by IC 9-18-2-1.

FINDING

Taxpayer's protest is sustained. Taxpayer has proven the vehicle was not operated in Indiana during the assessment period. Taxpayer has also shown the vehicle was properly registered in Indiana within sixty days of its operation in Indiana.